

1 UNITED STATES BANKRUPTCY COURT  
2 FOR THE DISTRICT OF NEVADA

3 In re:

4 AHERN RENTALS, INC.,  
5 Debtor.

Case No.: BK-S-11-53860  
Chapter 11

6  
7 **AMENDED CERTIFICATION OF EVAN GERSHBEIN WITH RESPECT TO THE**  
8 **TABULATION OF VOTES ON (1) DEBTOR'S SECOND AMENDED PLAN OF**  
9 **REORGANIZATION AND (2) SECOND AMENDED PLAN OF REORGANIZATION FOR**  
10 **AHERN RENTALS, INC. PROPOSED BY CERTAIN HOLDERS OF THE 9¼% SENIOR**  
11 **SECURED SECOND LIEN NOTES DUE 2013**

12 I, Evan Gershbein, depose and say under penalty of perjury:

13 1. I am employed as a Senior Vice President of Corporate Restructuring Services with  
14 Kurtzman Carson Consultants LLC ("KCC"), whose business address is 2335 Alaska Avenue, El  
15 Segundo, California 90245. I am over the age of 18 and not a party to this action.

16 2. On February 6, 2012, the United States Bankruptcy Court for the District of Nevada (the  
17 "Court") entered the *Final Order Authorizing the Employment of Kurtzman Carson Consultants,*  
18 *LLC as Claims and Noticing Agent for Debtor* [Docket No. 372].

19 3. On March 15, 2013, the Court entered a *Joint Order Regarding (I) the Adequacy of the*  
20 *Disclosure Statements, (II) Procedures for Solicitation, Balloting, Tabulation, and Notices with*  
21 *Respect to the Plans of Reorganization, and (III) Related Confirmation Procedures, Deadlines,*  
22 *and Notice* (the "Joint Solicitation Procedures Order") [Docket No. 1816] establishing, among  
23 other things, certain solicitation and voting tabulation procedures.

24 4. KCC worked with the Debtor and its counsel to solicit votes to accept or reject the  
25 *Debtor's Second Amended Plan of Reorganization* (the "Debtor's Plan") [Docket No. 1796] and to  
26 tabulate the ballots of creditors voting to accept or reject the Debtor's Plan. Except as otherwise  
27 noted, I could and would testify to the following based upon my personal knowledge. I am  
28

1 authorized to submit this Certification on behalf of KCC.

2 5. KCC worked with the Noteholder Group and its counsel to solicit votes to accept or reject  
3 the *Second Amended Plan of Reorganization for Ahern Rentals, Inc. Proposed by Certain Holders*  
4 *of the 9¼% Senior Secured Second Lien Notes Due 2013* (the “Noteholder Group’s Plan”) [Docket  
5 No. 1791] and to tabulate the ballots of creditors voting to accept or reject the Noteholder Group’s  
6 Plan. Except as otherwise noted, I could and would testify to the following based upon my  
7 personal knowledge. I am authorized to submit this Certification on behalf of KCC.

8 6. David M. Sharp, Director of Public Securities Services at KCC, assisted with the service  
9 and tabulation described herein.

10 7. KCC has considerable experience in soliciting and tabulating votes to accept or reject  
11 proposed chapter 11 plans.

12  
13 **A. Service and Transmittal of Solicitation Packages and Related Information**

14 8. On April 1, 2013, KCC caused to be served Solicitation Packages in accordance with the  
15 Joint Solicitation Procedures Order. KCC caused Solicitation Packages and ballots to be sent to  
16 creditors entitled to vote on the Debtor’s Plan and the Noteholder Group’s Plan in accordance with  
17 the Joint Solicitation Procedures Order. Affidavits evidencing the service of the foregoing were  
18 filed with the Bankruptcy Court on April 16, 2013 [Docket Nos. 1954 and 1955].

19  
20 **B. The Tabulation Process**

21 9. The Joint Solicitation Procedures Order established March 8, 2013, as the record date for  
22 determining which creditors and holders of interests were entitled to receive Solicitation Packages  
23 and, where applicable, vote on the Debtor’s Plan and the Noteholder Group’s Plan. Pursuant to  
24 the Joint Solicitation Procedures Order, holders of claims in Class 2 (Second Lien Loan Claims),  
25 Class 3 (Kubota Claims), Classes 6A – 6L (Personal Injury Claims), Class 7 (General Unsecured  
26 Claims) and Class 8 (Convenience Claims) (the “Debtor’s Voting Classes”) were entitled to vote  
27 to accept or reject the Debtor’s Plan. No other classes were entitled to vote on the Debtor’s Plan.  
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1 Pursuant to the Joint Solicitation Procedures Order, holders of claims in Class 4 (Second Lien  
2 Notes Claims), Class 5 (Insider Claims), Class 6 (Personal Injury Claims) and Class 8 (Equity  
3 Interests) (the “Noteholder Group’s Voting Classes”) were entitled to vote to accept or reject the  
4 Noteholder Group’s Plan. No other classes were entitled to vote on the Noteholder Group’s Plan.

5 10. Pursuant to the Joint Solicitation Procedures Order, KCC relied on the Debtor’s Schedules  
6 of Assets and Liabilities and the claims information pertaining to the Debtor’s Chapter 11 Case as  
7 reflected in KCC’s systems in order to identify the holders of claims entitled to vote to accept or  
8 reject the Debtor’s Plan and Noteholder Group’s Plan.

9 11. Using the information outlined above, and with specific guidance and approval from  
10 Debtor’s counsel and Noteholder Group’s counsel, KCC created a voting database reflecting the  
11 names of holders, addresses of holders, voting amounts and classification of claims in the Debtor’s  
12 Voting Classes and Noteholder Group’s Voting Classes.

13 12. Using its KCC CaseView voting database (“KCC CaseView”), KCC generated ballots for  
14 holder of claims entitled to vote to accept or reject the Debtor’s Plan and Noteholder Group’s  
15 Plan. The Joint Solicitation Procedures Order established May 13, 2013 at 4:00 p.m. (prevailing  
16 Pacific Time) as the deadline for receiving ballots to accept or reject the Debtor’s Plan and  
17 Noteholder Group’s Plan (the “Voting Deadline”).

18 13. KCC relied on a list of parties and outstanding amounts provided by The Depository Trust  
19 Company (“DTC”) in order to identify holders of Second Lien Loan Claims entitled to accept or  
20 reject the Debtor’s Plan and Second Lien Notes Claims entitled to accept or reject the Noteholder  
21 Group’s Plan.

22 14. Using the information outlined above, KCC created a voting database reflecting the names  
23 of the voting nominees of holders of Second Lien Loan and Second Lien Notes Claims, addresses  
24 of such voting nominees, and amounts of securities held in accounts by such voting nominees on  
25 behalf of such holders. Using its database and the forms approved by this Court pursuant to the  
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Joint Solicitation Procedures Order, KCC generated ballots for holders of Second Lien Loan and Second Lien Notes Claims.

15. Pursuant to the Joint Solicitation Procedures Order, KCC received and tabulated ballots as follows: (a) each returned ballot was opened and inspected at KCC's office; (b) ballots were date-stamped and scanned into KCC CaseView; and (c) all ballots received on or before the Voting Deadline were then entered into KCC CaseView and tabulated in accordance with the tabulation rules outlined in the Joint Solicitation Procedures Order.

16. Set forth below is a summary of the voting results with respect to the Debtor's Voting Classes tabulated on a consolidated basis:

<b>Total Ballots Received</b>			
<b>Accept</b>		<b>Reject</b>	
<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>
<b>Class 2 – Second Lien Loan Claims</b>			
8 (14.29%)	\$277,036.00 (0.13%)	48 (85.71%)	\$218,019,000.00 (99.87%)
<b>Class 3 – Kubota Claims</b>			
1 (100.00%)	\$266,124.67 (100.00%)	0 (0.00%)	\$0.00 (0.00%)
<b>Class 6A – Personal Injury Claims</b>			
0 (0.00%)	\$0.00 (0.00%)	1 (100.00%)	\$1.00 (100.00%)
<b>Class 6B – Personal Injury Claims</b>			
0 (0.00%)	\$0.00 (0.00%)	0 (0.00%)	\$0.00 (0.00%)
<b>Class 6C – Personal Injury Claims</b>			
0 (0.00%)	\$0.00 (0.00%)	0 (0.00%)	\$0.00 (0.00%)
<b>Class 6D – Personal Injury Claims</b>			
1 (50.00%)	\$3,000,000.00 (92.31%)	1 (50.00%)	\$250,000.00 (7.69%)
<b>Class 6E – Personal Injury Claims</b>			
1 (100.00%)	\$28,583.17 (100.00%)	0 (0.00%)	\$0.00 (0.00%)
<b>Class 6F – Personal Injury Claims</b>			
0 (0.00%)	\$0.00 (0.00%)	0 (0.00%)	\$0.00 (0.00%)
<b>Class 6G – Personal Injury Claims</b>			
0 (0.00%)	\$0.00 (0.00%)	0 (0.00%)	\$0.00 (0.00%)

Total Ballots Received			
Accept		Reject	
Number	Amount	Number	Amount
Class 6H – Personal Injury Claims			
0 (0.00%)	\$0.00 (0.00%)	0 (0.00%)	\$0.00 (0.00%)
Class 6I – Personal Injury Claims			
0 (0.00%)	\$0.00 (0.00%)	0 (0.00%)	\$0.00 (0.00%)
Class 6J – Personal Injury Claims			
0 (0.00%)	\$0.00 (0.00%)	0 (0.00%)	\$0.00 (0.00%)
Class 6K – Personal Injury Claims			
0 (0.00%)	\$0.00 (0.00%)	1 (100.00%)	\$500,000.00 (100.00%)
Class 6L – Personal Injury Claims			
1 (100.00%)	\$10,000.00 (100.00%)	0 (0.00%)	\$0.00 (0.00%)
Class 7 – General Unsecured Claims			
292 (96.05%)	\$3,064,070.48 (93.18%)	12 (3.95%)	\$224,347.54 (6.82%)
Class 8 – Convenience Claims			
111 (100.00%)	\$136,120.81 (100.00%)	0 (0.00%)	\$0.00 (0.00%)

17. Set forth below is a summary of the voting results with respect to the Noteholder Group's Voting Classes tabulated on a consolidated basis:

Total Ballots Received			
Accept		Reject	
Number	Amount	Number	Amount
Class 4 – Second Lien Notes Claims			
56 (94.92%)	\$220,443,405.00 (99.88%)	3 (5.08%)	\$257,000.00 (0.12%)
Class 5 – Insider Claims			
0 (0.00%)	\$0.00 (0.00%)	0 (0.00%)	\$0.00 (0.00%)
Class 6 – Personal Injury Claims			
5 (71.43%)	\$3,085,584.27 (80.45%)	2 (28.57%)	\$750,000.00 (19.55%)
Class 8 – Equity Interests			
0 (0.00%)	0 Shares (0.00%)	1 (100.00%)	30 Shares (100.00%)

1 18. The final Ballot Report containing (a) a summary Ballot Report for the Debtor's Voting  
2 Classes and (b) a detailed Ballot Report for the Debtor's Voting Classes is attached to this  
3 Declaration as Exhibit A.

4 19. The final Ballot Report containing (a) a summary Ballot Report for the Noteholder  
5 Group's Voting Classes and (b) a detailed Ballot Report for the Noteholder Group's Voting  
6 Classes is attached to this Declaration as Exhibit B.

7 **C. The Unacceptable Ballots**

8 20. Attached hereto as Exhibit C to this Certification is a detailed report of any ballots to the  
9 Debtor's Voting Classes and Noteholder Group's Voting Classes not included in the tabulation  
10 above because they did not satisfy the requirements for a valid ballot set forth in the Joint  
11 Solicitation Procedures Order for the reasons described below:  
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13 a. Abstained – Any ballot which is executed but which does not indicate either an acceptance  
14 or rejection or which indicates both an acceptance and a rejection will be deemed ineligible;  
15 and/or  
16

17 b. Late-Filed Ballots – Any ballot received after the Voting Deadline; and/or

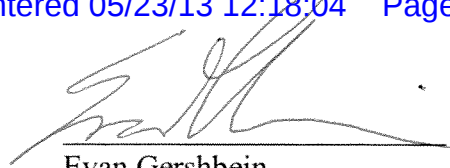
18 c. Not Entitled to Vote – Any ballot submitted by a party not entitled to vote; and/or

19 d. Not Signed – Any ballot that is not executed.

20 **Conclusion**

21 21. To the best of my knowledge, information and belief, the foregoing information  
22 concerning the distribution, submission and tabulation of ballots in connection with the Debtor's  
23 Plan and the Noteholder Group's Plan is true. The ballots received by KCC are stored at KCC's  
24 office and are available for inspection by or submission to this Court.  
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26  
27  
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1 Dated: May 23, 2013



Evan Gershbein

Kurtzman Carson Consultants LLC  
2335 Alaska Avenue  
El Segundo, CA 90245  
Phone: (310) 823-9000

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3  
4 State of California  
5 County of Los Angeles

6 Subscribed and sworn to (or affirmed) before me on May 23, 2013, by Evan Gershbein, proved to  
7 me on the basis of satisfactory evidence to be the person who appeared before me.  
8 WITNESS my hand and official seal.

9 Signature: 